

**GOVERNMENT OF TELANGANA**

**ABSTRACT**

Revenue Department - The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) - Notification on Retail outlets - Beyond Immigration counters - Eligibility for refund - Notification - Orders - Issued.

**REVENUE (CT-II) DEPARTMENT**

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**G.O.Ms.No. 92**

**Dated: 13-08-2019**

**Read:-**

From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/75/2017, Dated 10.7.2019.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dated:13.8.2019

**Notification No. 11/2019- State Tax (Rate)**

In exercise of the powers conferred by section 55 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) , the State Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable central tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Telangana Goods and Services Tax Rules, 2017.

Explanation:-For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall come into force with effect from the 1st day of July, 2019.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR**

**SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister(NR)

The P.S. to Special Chief Secretary to Government,

Revenue (CT & Ex) Department

Sf /Sc.

**//FORWARDED BY ORDER//**

**SECTION OFFICER.**